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Audit Performance Measurement Model and the Main Areas of Performance Management

SUMMARY: Profit-oriented business sector and public-sector budgetary institutions using public funds differ in many aspects, but their common feature is that the responsibility for performance- and quality-oriented management shall prevail. One element of this is that the management identifies and manages intentional action, that is, plans, directs, measures, analyses, and puts information into a decision-making system in order to operate and perform its tasks. However, it is not easy to identify the criteria of the required performance in the processes of institutions performing specific public tasks, as many aspects have to be met simultaneously, such as: good governance, good organisational management, economical, effective and efficient operation, quality-driven operation, creation of added value and the utilisation of professional activities. This study demonstrates how the management tools of performance management contribute to organisational performance efficiency that also meet the aforementioned criteria.

KEYWORDS: performance, performance management, management, strategy, mission, quality

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Ample literature is available for organisations in the business sector on the approach and toolkit for performance management activities to maximise organisational performance. In recent decades, there has been a growing demand in public administration for defining organisational performance and the frameworks that describe the elements of performance.

Supporters of the concept of public administration management reform, published starting the 1980s think that problems in

the public sector can be solved by adopting management methods from the business sector and privatising a certain range of public services. Reformers have different views on the similarities and differences between the public and business sector, which may lead to changes in the scope of public services recommended for privatisation and in the promotion of the general or partial applicability or adaptability of management methods (Zupkó, 2001).

It is important to clarify first that the difference between the business and public

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sector is expediency. This is a factor that requires the use of other tools that promote operation between the two sectors. All market sector tools encourage profit and/or asset growth, and an increasing market share may obviously also be an important factor. However, the expediency of the public sector is more complex, with different objectives. On the one hand, these institutions need to achieve client satisfaction and build a positive image in society. These two factors contribute to building and maintaining trust in public institutions. On the other hand, we have to keep in mind that one of the basic preconditions of these institutions, which also helps to build trust and fosters the sense of security of the citizens, is that they perform their duties in a regular and effective manner, which means an accountable, transparent and ethical operation, preserving and growing state property. One of the most prominent objectives of the public sector is to exert its influence where the business sector is inefficient, that is, to provide security in order to maintain public order and multiplicative support for widespread prosperity (such as deposit insurance, which creates additional positive effects on the economy while establishes the sense of security for citizens).

Similarly to the business sector, the need for responsible leadership and management that produces results economically and efficiently becomes more prominent in public administration. However, we shall convert and amend the basic thesis, concepts, approaches and areas of application of performance management used in the business sector for organisations performing specific professional tasks in the budget sector.

There is a need for defining the performance of the public sector and public administration; however, even though the expectations are similar, the reasons are different compared to defining the performance of the profit-

oriented business sector. The government sector had to go beyond the concept of 'on-time delivery' as a performance indicator, broaden and deepen its understanding of the elements of organisational performance and the tools and frameworks of management activities that contribute to organisational performance.

The literature on the definition of performance in the public sector interprets performance as a deliberate (goal-oriented) action, and includes performance planning, implementation management, measurement, analysis and information management, that is, putting information about performance into a decision-making system. It goes beyond the level of performance administration limited to administrative processes, output quantities and financial statistics (Révész 2015).

Performance management in the public sector means achieving publicly declared objectives and quality standards ('effective'), with minimum input costs ('economic') and efficient processes. Pursuant to the definition, therefore, we need to set clear organisational objectives and operate a monitoring process in which indicators showing the required performance values signal the achievement of objectives. The aim of contribution to good governance shall not be forgotten even if we talk about performance management, because an important issue to be solved in performance management supporting good governance is to decide what extent of management decision-making independency results in better performance in a given organisation while managing through rules. However, we have to take into consideration that, while greater managerial (political) control with rules encourages managers to achieve the expected 'statistical' performance, greater freedom of decision may jeopardise the achievement of organisational objectives (Domokos, 2019).

In the case of an organisation established for the performance of a specific professional task in public administration, when outlining a performance management system, it is expedient to define organisational performance first starting from public administration performance models based on business models, then to interpret performance management as a management system, and finally outline the interfaces between the other management tools of performance management and organisational management.

INSPIRING BUSINESS MODELS

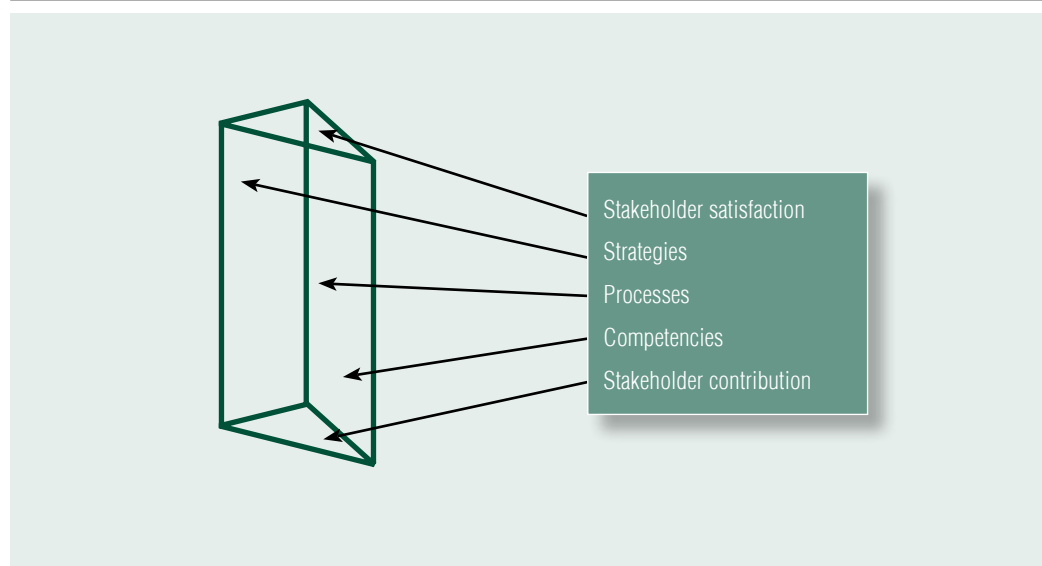
The need to structure quantitative and qualitative indicators of organisational performance has inspired the development of several models in recent years. Increasingly, there is a widening range of multidimensional performance management models, which tend to judge the performance of an organisation

from a number of interrelated perspectives, as opposed to ‘traditional’ performance management systems, which were primarily (or exclusively) focused on financial aspects, meaning viewed performance only from the aspect of one stakeholder, the owners. First *Kaplan and Norton* developed the so-called Balanced Scorecard model, which was followed by the performance prism model. At the same time, the public sector has begun to develop its own performance evaluation systems, based on the philosophy of Total Quality Management (TQM). The EFQM Excellence Model was created with the support of the European Commission.

The starting point of the performance prism model (Neely, Adams, Kennerley, 2003) was the satisfaction of the stakeholders, which reflects the scope, requirements and expectations of the ‘stakeholders’. The model assumes the mapping of the circle affected by the activities of the organisation and the understanding of the expectations

Figure 1

THE PERFORMANCE PRISM



Source: Neely, Adams, Kennerley 2002; Page 11

and needs of the stakeholders towards the organisation. The second step is ‘strategy’, which examines what kind of target system needs to be developed in order to meet the needs and expectations of the stakeholders and to assert its own interests. The resulting ‘processes’ represent the key activities needed to implement the strategy, while also assessing the ‘capabilities’ required to operate and develop the processes. All of this provides a feedback on stakeholder contributions to organisational development; therefore, as illustrated in the schematic diagram of the performance prism model, reciprocity plays a role in the model, which forms the basis for stakeholder relations.

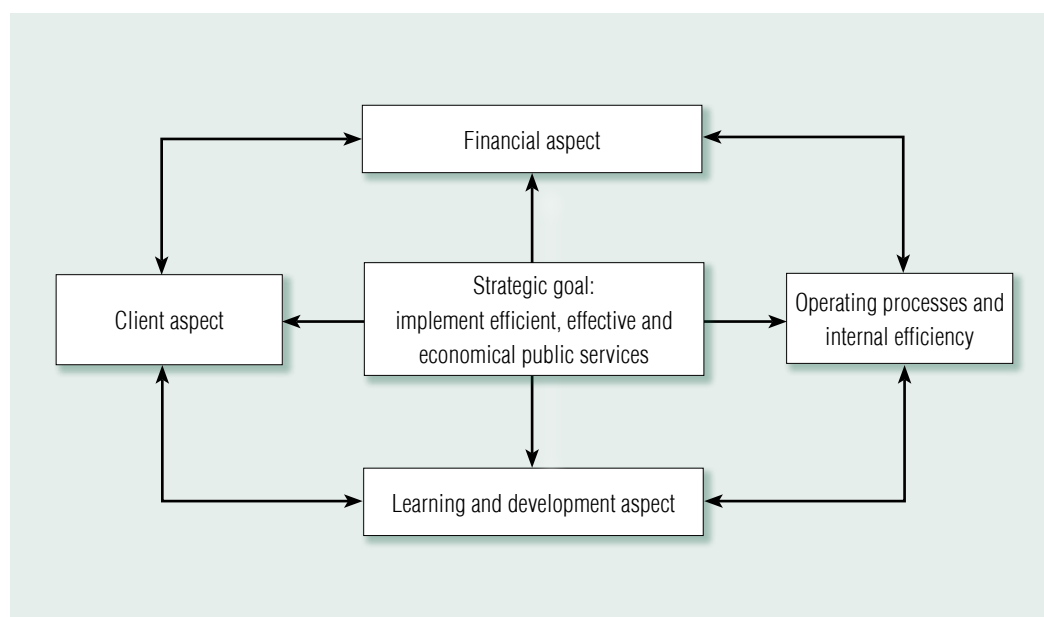
The ‘Balance Scorecard Model’ (Kaplan, Norton, 1992), also originally developed for the business sector, presents

a group of four factors that determine performance, starting from the cornerstones of the organisation’s performance and capabilities, and then measuring it. The BSC model not only examines organisational performance from the perspective of the organisation’s stakeholders, but also frames the organisation’s governance and management.

Strategic vision is an advantage of the model, since it also takes into consideration the connection and interactions among the individual performance factors. Thus, the BSC philosophy does not only support the development of a system of indicators suitable for evaluation, but can become part of the management system. The following *Figure 2* illustrates the points of view of the BSC model applicable to public service organisations:

Figure 2

ASPECTS OF THE BSC-MODEL



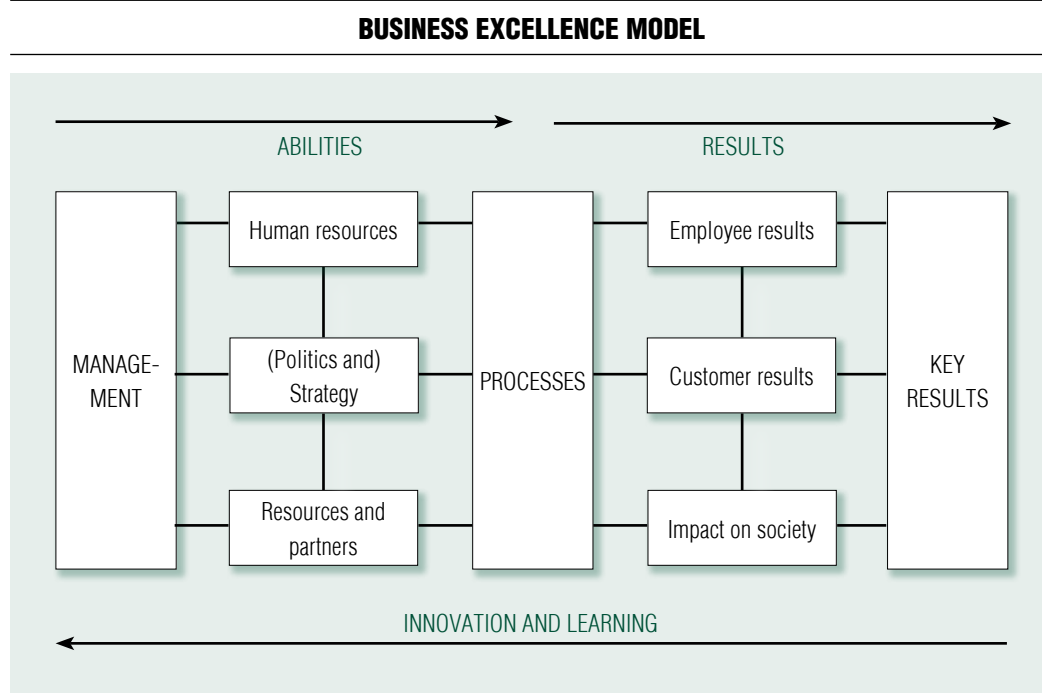
Source: Krisztina Sisa: The potential of the Balanced Scorecard in the municipal sector
(http://elib.kkf.hu/okt_publ/tek_2010_28.pdf)

Leading European business organisations have developed the ‘Business Excellence Model’ which was distributed by the EFQM Foundation (European Foundation for Quality Management). The need for excellence in the operation and functioning of the entire organisation is placed at the heart of the model. The model seeks to capture the performance requirements of excellence in 9 dimensions: result orientation, customer focus, management and goal setting, process management, employee development and engagement, continuous learning, innovation and development, partnership development and social responsibility. Although the model is explicitly based on the operational logic of the business sector, its fundamental thesis and certain aspects can be applied to organisations providing services in public administration. The model is illustrated in *Figure 3*.

PERFORMANCE DEFINITIONS FOR ORGANISATIONS PERFORMING SPECIAL TASKS IN PUBLIC ADMINISTRATION

Both strategic and quality-based aspects are taken into consideration while defining the concept of organisational performance. Our definition starts from the mission of the organisation, namely it assumes that the main reason for the existence of the organisation is the fulfilment of the organisational mission, all tasks and processes of the organisation are subordinate to the fulfilment of this mission (Révész, 2015). The input-process-output approach to task execution is framed together with classical performance categories and quality features. The reason for this is that many factors that affect organisational performance cannot be quantified or accurately captured,

Figure 3



Source: <http://www.efqm.org/efqm-model/efqm-model-in-action-0>

or a description based solely on quantitative characteristics would not provide sufficient information on the actual performance of the organisation. The model also provides a framework for analysing the intended and unintended impacts as well as the utilisation of the results achieved by the activity performed according to the objective or expectations (see Figure 4).

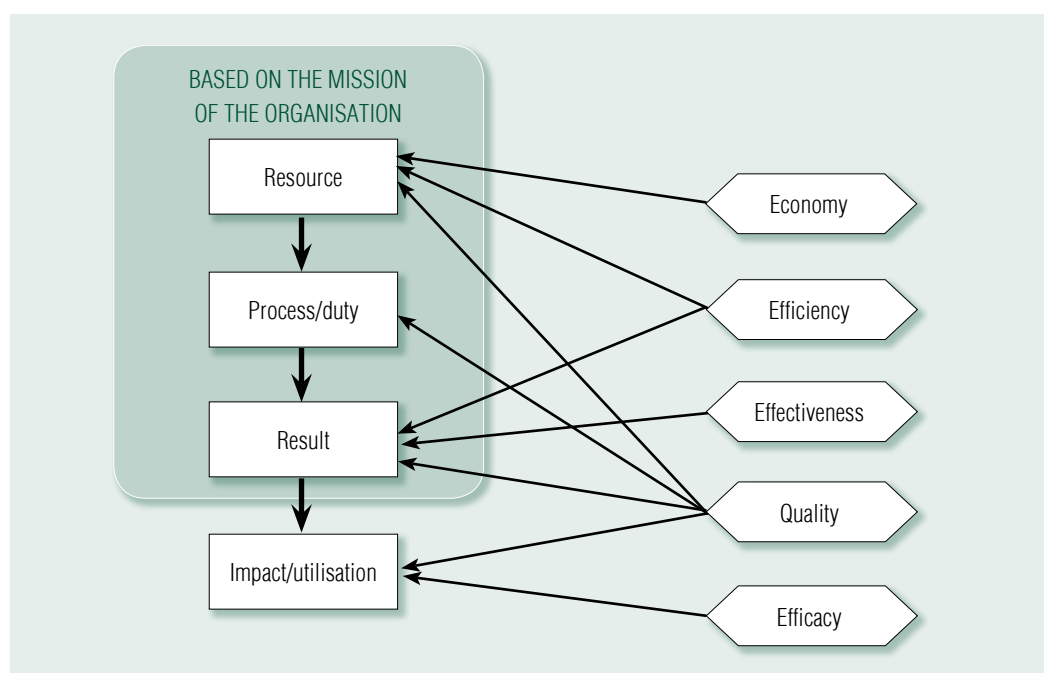
In our broad understanding the performance of an organisation means the economy, efficiency, effectiveness, quality and utilisation (efficacy) of all processes and tasks using human and other resources performed to achieve the mission of the organisation. The mission of the organisation and within it the organisation, structure and weighting of organisational processes and tasks may be influenced by external

and internal circumstances. Organisational performance can be broken down into elements, the elements can be characterised by quantitative and qualitative characteristics, and classified according to specific criteria. The performance of an organisation as a whole can be categorised using aggregation and weighting techniques.

All organisational processes contribute to the achievement of the mission of the ‘well-managed organisation’. By that logic, organisational performance covers the entirety of the operation of the organisation. The concept of performance includes the qualification of organisational processes, their performance and the achievement of the desired results, thus applying the process and results approach in a complex way (Révész, 2015).

Figure 4

DEFINITION OF ORGANISATIONAL PERFORMANCE



Source: edited by the author

MANAGEMENT SCHEME OF ORGANISATIONAL PERFORMANCE ACHIEVEMENT

The accepted conceptual approach to measuring organisational performance, as explained above, is based on the basic thesis that all activities of an organisation are directed towards the realisation of its mission. Performance management can be interpreted as the fulfilment of the organisational mission, the information-driven management of the processes characteristic of the operation of the whole organisation (performance of professional tasks, financial management, organisational management). Performance management requires an organisation-wide performance-oriented approach.

The use of performance management as a management tool that influences the creation of organisational performance is necessary, because continuous collection and processing of information on the qualitative and quantitative characteristics of each performance component constitutes the basis of substantiated decision-making. Performance management includes all decisions, management-organisational principles and techniques that guide the organisation, its units and employees towards the realisation of the mission of the organisation (Rosta, 2012).

Performance management is a key element of organisational management activities. It is based on a clear set of objectives, planning, continuous monitoring and feedback, balances goals and available tools, efficiency and quality, and contributes to the cost-effective performance of tasks, management, financial management and strategic objectives based on the mission of the organisation. The primary purpose of performance management is to support organisational management and decision-making.

One of the tools of performance management

is the collection of information on the inputs, economy, outputs, effectiveness, efficiency and efficacy of implementing activities and processes. One of the tools of information provision is the evaluation of measured data, which enables the interpretation of organisational performance in a complex relationship and contributes to the operation of the decision-making and management system. A performance management model, where the collection of information is systematic and uniform, which integrates the information collected in a logical, consistent and systematic way and then uses it in the course of decision-making. Performance management functions as a system, it does not consist of fragmented subsystems, but rather comprehensively manages and measures performance within the organisation (Rosta, 2012).

The main functions of organisational level performance management are:

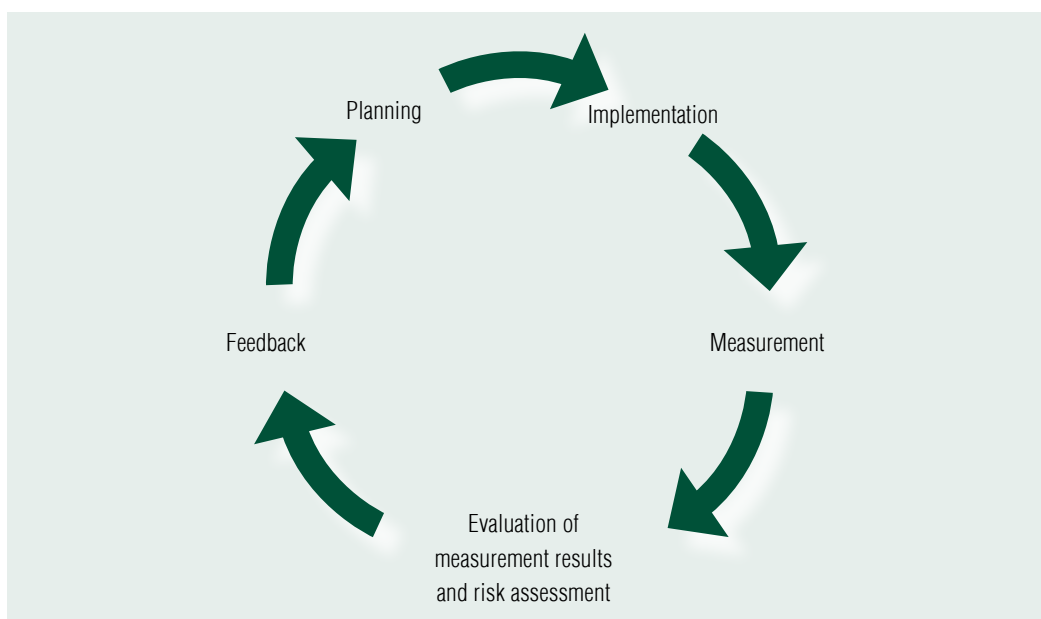
- substantiate management decisions with relevant information,
- support strategic and other planning and development activities that utilise information from analysis and feedback,
- establish and operate measurement systems,
- implement an incentive scheme to enhance performance,
- manage the objectives and expectations and support the related communication activities,
- and provide information on the fulfilment of expectations (Révész, 2015).

It may perform the management function of performance management if it joins the organisational planning – measurement – evaluation – feedback information loop, and thus creates interfaces with other management tools (risk management, quality management). The planning cycle is illustrated in *Figure 5*.

As performance management is a management tool, the problem of supplying the

Figure 5

PLANNING CYCLE



Source: Edited by the authors

management system not only with data, but with information also arises in public sector organisations. The information richness of management depends on the systematisation, structuring and interpretation of the data collected from the observed processes. The basis for gathering information is the development of an indicator system of organisational performance.

Quantitative and qualitative data of certain task subprocesses form indicators (simple or complex). The management activity required to achieve the expected results of organisational performance relies (among others) on qualitative and quantitative indicators.

In order to be able to map the factors influencing performance, all organisational processes should be classified in one of the groups of professional task performance activities – management/operation/resource insurance activities as shown in *Figure 6*.

Classification is unclear in certain cases; however, it is reasonable to use these simplifications to apply the model, since the input, efficiency, output and effectiveness characteristics of process or task delivery are otherwise unaffected by the main process group classification.

Both the information needs of the internal management and the external environment may require measurement, evaluation and feedback on the performance of the activity. Therefore, the definition of organisational performance is interpreted in three dimensions: each activity and task per group constitutes the first dimension, the second assigned dimension is the aspects of economy, efficiency, effectiveness, quality and efficacy as illustrated in *Figure 7*. Indicators assigned to each process in the first two dimensions are designated by stars in the figure.

Figure 6

THREE MAIN GROUPS OF ORGANISATIONAL PROCESSES



Source: Edited by the authors

Figure 7

IMPLEMENTATION OF INDICATORS BY PROCESSES, TAKING PERFORMANCE CATEGORIES INTO CONSIDERATION

	Economy	Efficiency	Effectiveness	Quality	Efficacy/ utilisation
Process 1	★	★		★ ★	
Process 2	★	★	★		★
Process ...	★ ★	★	★		★

Source: Edited by the authors

The strategic aspect justifies incorporating the third dimension into the model. This dimension is the aspect of the Balanced Scorecard (BSC) customised to the public administration system, i.e. the aspect of the external environment, internal operating processes, development and flexibility, and finally a financial aspect. In the operation of the performance indicator system, this means that the indicators are separated by processes, even according to the strategic aspect they can be linked to, which means that the planes formed by each strategic aspect are juxtaposed. *Figure 8* also indicates that all data and information generated is an element of information collected to support management

decisions; however, some can also be used by external stakeholders.

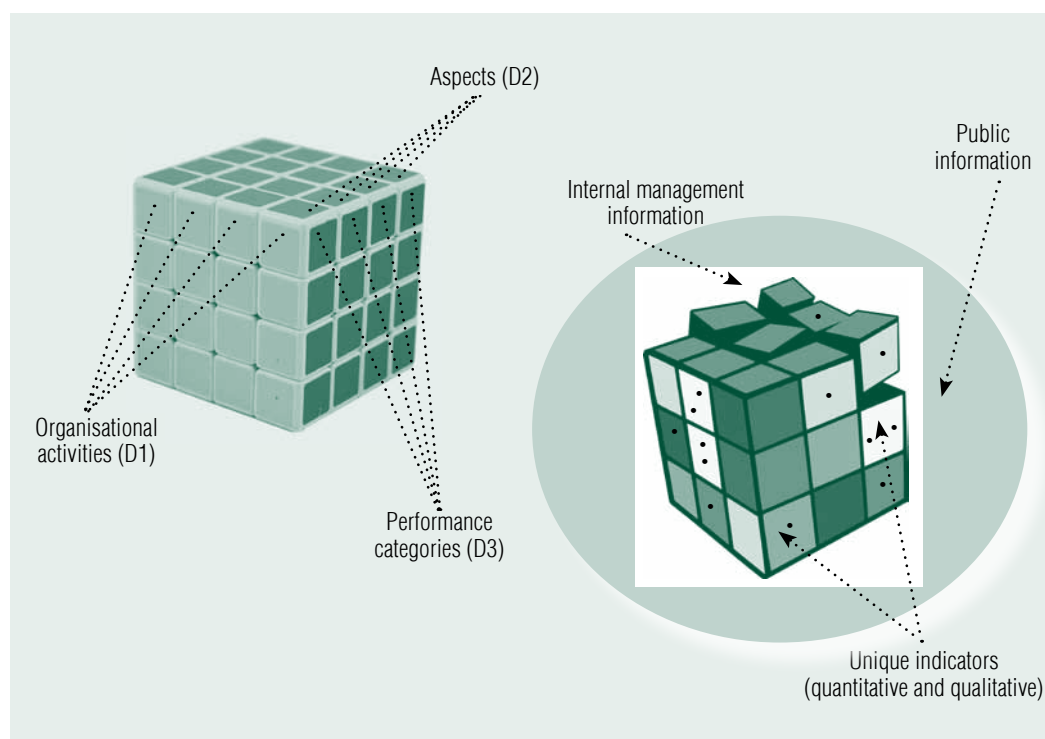
Certain processes are characterised by several indicators from a given point of view in a particular performance category, but there are also processes that do not allow the interpretation of certain performance indicators from a particular point of view.

PERFORMANCE MANAGEMENT IN THE MANAGEMENT SCHEME

The operation of the performance management system is closely linked to the strategic management, risk management, resource

Figure 8

CREATION OF ORGANISATIONAL PERFORMANCE INDICATORS FOR INTERNAL AND EXTERNAL USE IN THREE DIMENSIONS



Source: Edited by the authors

Figure 9

MANAGEMENT TOOL RELATIONS



Source: Edited by the authors

management, change management and quality management of the organisation (*see Figure 9*).

Strategic management of an organisation means that the management optimises the use of the tools at its disposal to fulfil the mission of the institution. Strategic management in the context of changing environmental conditions includes defining the target system based on the analysis of the organisation and the environment, planning and managing actions needed to achieve objectives. Strategic management also includes the development of a feedback system that provides information to support decision-making.

Developing a strategy does not require setting objectives for all activities of the organisation. However, when mapping the factors affecting an organisation's performance, it is necessary to review all of the organisation's operational processes (i.e. management, performance of professional tasks and financial management) in a structured manner, and develop an indicator

system to provide necessary information to support management activities. As a result, organisational performance indicators contribute to organisational performance management, and performance management makes decisions that also affect strategic management.

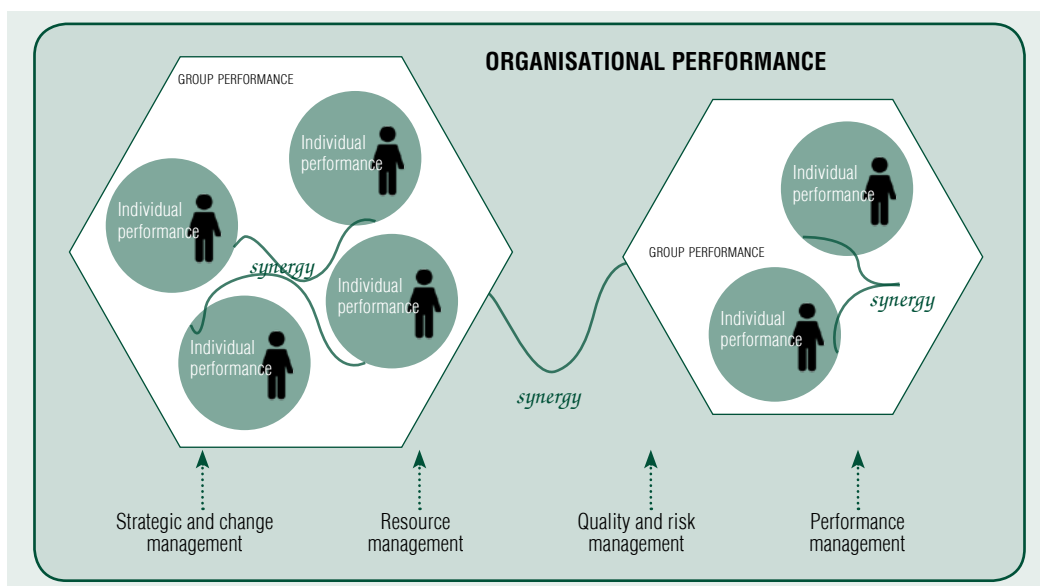
Because of the synergies, an organisation's performance is not merely the mathematical sum of individual performances, so a management scheme creates a 'well-managed organisation' when it considers human and other resource management as part of performance management, as outlined in *Figure 10* below.

Figure 11 illustrates the relations and interfaces among strategic and operative management cycles.

Quality driven operation is rarely achieved without control activities; therefore, conscious application of quality management systems constitutes a part of performance management. The effectiveness of the operation of the

Figure 10

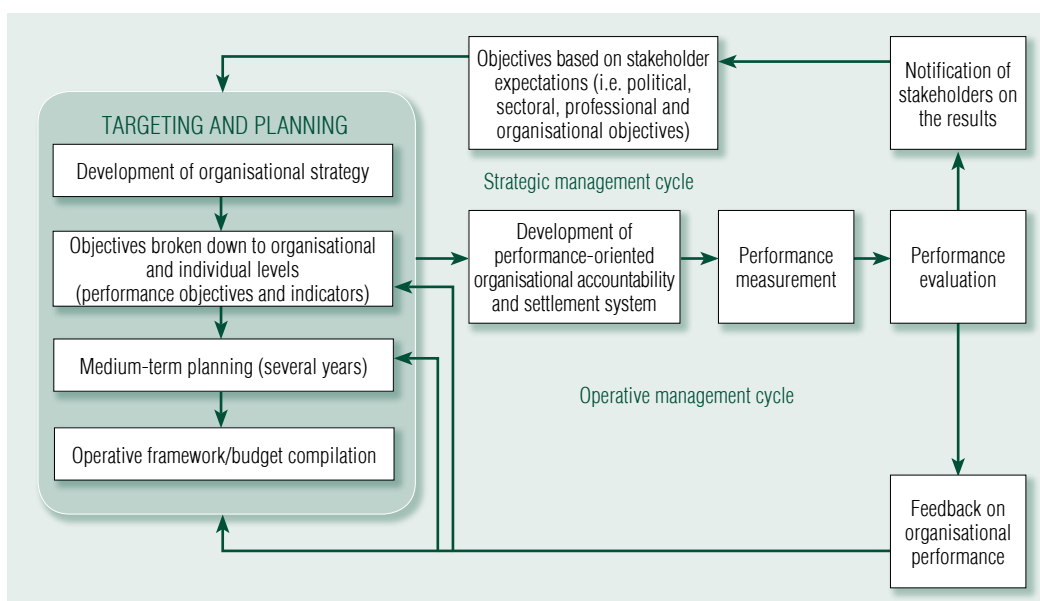
ORGANISATIONAL PERFORMANCE ELEMENTS FROM THE ASPECT OF HUMAN RESOURCES MANAGEMENT



Source: Edited by the authors

Figure 11

STRATEGIC MANAGEMENT CYCLE



Source: Éva Révész: Organisational-level performance management in agency-type organisations in the domestic public administration; in: Budapest Corvinus University, Institute of Management Science, Department of Management Control, Studies

quality management system depends to a large extent on whether it fully covers all activities and processes of the organisation. *Figure 12* shows the relations of management systems.

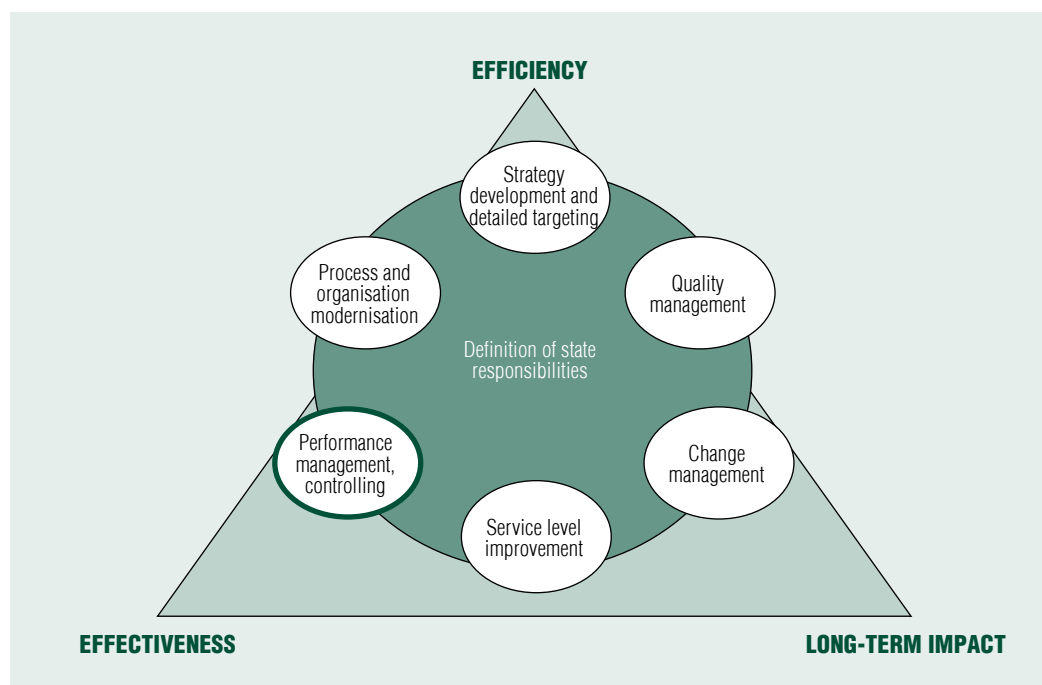
The close correlation between strategic and performance management tools also means that the achievement of the objectives set in the strategic objectives shall be evaluated in relation to the strategy. Risk management tools can be used to manage risks that affect effectiveness, efficiency and efficacy. All activities and processes in public administration shall be permeated by the need for quality, which can be achieved by operating quality management systems. And the organisation as a whole is influenced by the top priority defined in its mission; therefore, risk-based quality planning can also help prioritise needs (Mezei, 2013).

SUMMARY

A ‘well-managed state’ can be achieved through the operation of well-managed public organisations. Organisational managers’ commitment to the operation of good management schemes contributes to the performance of all organisational processes relevant to the achievement of the organisation’s mission. In addition to the business sector, management tools can also be identified in the public administration and government sectors that help organisations deliver good results through organisational activities with efficient processes and economical utilisation of resources and generate added value in the long term and in a sustainable manner. The study presented business models related to

Figure 12

THE RELATIONS AMONG ORGANISATIONAL MANAGEMENT SCHEMES



Source: Szabolcs Mezei: Establishment of management and control systems in public service organisations, CMC certification lecture

performance management, which, of course, cannot be fully adapted to public sector institutions, since the two sectors have different objectives and therefore use different tools. However, it is important to emphasise that the implementation of performance management

with clear organisational objectives and indicators to measure them is essential, so the performance-oriented operation of the public sector is the key to the development of good governance and to establish the foundation of a balanced future development.

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